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HONOLULU, HAWAIIAN ISLANDS, TUESDAY, AUGUST 10, 1897.

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LOVE BUILDING, FORT STREET.

THEY ARE PRIVATE

Tax Returns to the Assessors for Their Use Only.

OFFICERS MUST HAVE FIGURES

Government Should Not Exhibit Assessments.

So Says "Another Taxpayer" Who Favors a Gradatory Taxation.

MR. EDITOR:—The exception taken by "Tax Payer" to what he considers ill treatment by the assessor in not permitting him to examine the tax books for the purpose of gaining information concerning the private affairs of his neighbors, (as appears in your issue of July 13th), brings to the surface again, the question as to what extent the private business of an individual or company should be exposed to the public by the Government.

Its officers must of necessity have such intimate knowledge of private business affairs as will enable them to assess and collect all that is by law due to the Government. And as an important aid to the equitable adjustment of tax laws for purposes of revenue or protection, legislators must have free access to the tax books. This privilege may indeed serve as a very efficient check on possible inefficiency or even dishonesty on the part of the assessors. It may also be considered that any taxpayer in order to protect himself against unjust discrimination between the assessment of his own property and that of his neighbors—a discrimination which is by no means uncommon, by the way—should be permitted within certain limits, or under certain restrictions, to satisfy himself in the matter. No attempt will be made here to define the nature or extent of these restrictions. Suffice it to say that, while every honest man must gracefully submit to the inevitable necessities of the case, so far as the Government is concerned, it by no means follows that he will not decidedly object to giving to the public, through the medium of the tax books, such information as neither he would give, nor any member of the aforesaid public have the impudence to seek at his business office.

Every man has a right to consider that his business is his own, so long as he conducts it within the provisions of the statutory and moral laws, and this feeling can never be entirely overcome by arguments to the contrary, however strong they may be. This is nature's instinct for self protection.

What has been said in connection with property taxes applies in a much greater degree to the matter of incomes. The principle of taxing incomes is, to the mind of the writer, sound, even to the extent of the tax being gradatory, offering, as he believes it does, the correct means of equitably adjusting the burdens thereof, between the wealthy and the poor.

It will scarcely be disputed that, other conditions being equal, a man with an income of \$10,000 a year can more readily pay a tax of 2 per cent or \$200 without feeling it, than another with an income of only \$2,000, can pay a tax of 1 per cent or \$20. It is only after the necessary expenses of a reasonable rate of living have been met, that extraneous demands on one's income can be made without imposing privation or even hardship. By every dollar added to one's income after necessary expenses have been met, does it become easier for him to bear other burdens without suffering hardship or injustice.

And it were better even that some liberality were exercised in providing for the limit of exemption than that

hardship should be imposed by erring in the opposite direction. But, what right has the public to a knowledge of all the details or sources from which this income was derived? Or what right has the Government to give a knowledge of these private affairs to the public? That they have any right is very questionable, to say the least, in the opinion of

ANOTHER TAX-PAYER.

Order to First Battalion.
Following is the order to the First Battalion for the funeral of Commissioner Hawes:

"Headquarters, First Regiment, National Guard of Hawaii.
"Honolulu, H. I., August 9, 1897.
"Regimental Orders No. 34.
"The First Battalion, First Regiment, National Guard of Hawaii, Maj. J. W. Jones commanding, is hereby ordered to assemble at the Drill Shed, under arms, on Tuesday, August 10, 1897, at 9 a. m., to take part in the ceremonies attending the funeral of the late A. G. S. Hawes, Her Britannic Majesty's Commissioner and Consul General. Uniform: Fatigue, white trousers, leggings and white gloves. Officers will wear crepe on sleeve and sword hilt. By order of Colonel Fisher. (Signed) "JOHN SCHAEFER, "Captain and Adjutant."

Battalion Camps.
At a meeting of regimental officers, held last evening, the subject of holding battalion encampments at Remond Grove was brought up and met with general favor. Major McCarthy, and Captains Paul Smith, E. O. White, O. Bergstrom and T. B. Murray were appointed a committee to arrange the affairs. It is proposed to give each battalion four days at the grove and to have special excursion trains nightly from town and from Waianae to the camp.

MANAGER EXPLAINS.

Says Fault of Accidents Belongs to Telephone Company.

With reference to an accident, reported in yesterday's issue, through a passenger on one of the cars coming in contact with a telephone post on the Waikiki road, the tramway company's acting manager states:

1. The lines were laid in accordance with the directions of the Bureau of Public Works.

2. For several years (up to the time that the telephone posts were erected) the position selected for the rails proved safe and convenient.

3. Some two or three years ago the telephone posts were erected in their present position, and have ever since been a menace to life and limb.

4. At the time these posts were being erected the manager of the tramway company pointed out to the manager of the telephone company the danger likely to arise from the close proximity of the posts, but his warning was unheeded.

5. When in May last an accident occurred, owing to this cause, the danger was again urged by the tramway company upon the telephone company. But again no notice was taken of the warning.

In view of these facts the tramway company denies all liability in respect of such accidents, and holds that it is the duty of the telephone company to remove its posts to a safe distance.

LOVE FINDS A WAY.

Katie Putnam in a New Play Tonight.

Katie Putnam and her company will appear this evening in a very pretty comedy—"Love Finds a Way." Miss Putnam will appear in two characters, a girl and a boy, her costume as the latter being the same as is worn by natty young bicycle riders.

She will introduce several new dances, and will sing one of the coon songs for which she is famous, the very latest being, "Honey, Does You Love your man." In the boy's character, she will sing "Copy Your Uncle Tom."

The play is a strong one, with a beautiful supply of clear-cut comedy. Mr. Emery will play the part of a drunkard, who afterwards reforms. The plot brings out in great force the evils of strong drink. The full strength of the company will be seen, and each part is a good one.

Seats may be secured at the Wall, Nichols Company today.
Minister Sewall had a long conference with Minister of Foreign Affairs Cooper yesterday.

SERVICES TODAY

Arrangements for Funeral of Commissioner.

EIGHT HUNDRED MEN IN LINE

Army and Navies Will be Largely Represented.

Impressive Services at Church.
Salutes to Be Fired on Naval Vessels.

The body of the late British Commissioner, A. G. S. Hawes, will be laid to rest this morning in the English plot in Nuuanu Cemetery. All arrangements are completed for the funeral and at 10 o'clock the solemn services will take place in St. Andrew's Cathedral, Vice-Dean John Osborne, Rev. Alex. Mackintosh and Rev. V. H. Kitcat officiating.

At 9:30 a. m., the hearse, bearing the body, will leave the residence in Palama, preceded by one company of the National Guard and a detachment of men from H. M. S. Penguin. While the body is on its way to the church, and beginning at 9:45 a. m., the St. Andrew's Cathedral bell will toll at intervals of 20 seconds, stopping only when the body arrives at the church.

A company from the National Guard will be waiting near the Beretania street entrance to the Cathedral. When the hearse and escort reaches this place, the companies on the march will be drawn up in line along the driveway, near the gate, facing the other company. The Penguin's men will pass through the lines to form above the military men.

This done, eight men from the Penguin will take the coffin from the hearse and carry it through the lines into the church.

The services over, the coffin will be borne out again by the eight Penguin men and deposited in the hearse on Beretania street, now headed toward Ewa.

Just at this time the battery at the Drill Shed will fire 11 minute guns, followed by the same from the Philadelphia and then from the Naniwa.

The military and naval forces will swing into line, the procession will be formed and the march on Beretania, up Emma, across Vineyard, up Fort, across School street and up Nuuanu avenue to the cemetery, taken up.

The procession will be as follows:

ORDER OF PROCESSION.
Mounted Police.
Hawaiian Band.
First Battalion, First Regiment, National Guard of Hawaii.
H. M. S. Penguin's Firing Party of Sixty Men.
Clergy.
Pall-bearers. Hearse. Pall-bearers. Eight Penguin Men, Coffin-bearers.

CHIEF MOURNERS:
Captain Field, Royal Navy, and British Vice-Consul T. R. Walker.
Commissioner of France Voisson.
Japanese Minister Shimamura and Attache.
United States Minister Sewall and Secretary.
Minister of Foreign Affairs Cooper and Secretary.

Band of U. S. S. Philadelphia.
Two Hundred and Fifty Unarmed Men of Naniwa and Hiyel.
Two Hundred and Fifty Unarmed Men of Philadelphia and Marion.
Officers of Penguin.

Officers of National Guard of Hawaii.
Officers of Naniwa and Hiyel.
Officers of Philadelphia and Marion.
Admiral Beardslee and Staff.

Consular Corps.
Chief Justice and Judges of Supreme Court.
Ministers of Interior and Finance.
Attorney-General.
President Dole and Staff.
Mounted Police.

The following men will act as pall-

bearers: Sir Robert Herron, Robert Catton, J. O. Carter, Clive Davies, George Harris, Dr. George Herbert, W. H. Baird and T. May.

Services will be held at the grave and the remains of the dead Commissioner laid away forever. Then an armed party from the Penguin will fire three volleys, "taps" will be sounded by the bugle and immediately afterwards the battery at the Drill Shed will fire a quick salute and everything will be at an end.

The music at St. Andrew's Cathedral will be in charge of Wray Taylor, organist. As the body enters the church he will play the funeral march, "In Memoriam." The surpliced choir of men and boys will sing the funeral psalm, "I Said I Will Take Heed Unto Thy Ways," to a single chant. The Second Congregation choir will sing the following two hymns: "Peace, Perfect Peace," and "Now the Laborer's Task is O'er." As the body leaves the church, the organist will play Handel's "Dead March in Saul."

AT THE VOLCANO HOUSE.

Kamehameha School Band Entertains Guests.

Among the numerous arrivals at the Volcano House on Tuesday, August 3d, were included about a dozen students from the Kamehameha School, who went up in compliment to their Principal, Professor Richards. The visit turned out to be an event almost unique in the history of the Volcano resort. They had their instruments with them, and after dinner an instrumental concert opened upon the veranda. The enthusiastic applause with which they were greeted moved the spirit of music within them, and, laying aside their instruments, they broke forth into a natural flow of pure Hawaiian melody that moved even the oldest kamaainas with feelings of rapture and proud remembrance.

The host, Mr. Lee, had the veranda lighted up and the chairs and lounges were filled with tourists from Europe, the States and the Islands.

A Honolulu gentleman, who was present, says: "Not only the Hawaiian airs and the melodious Hawaiian voices, but all the surroundings of the occasion conspired to make it an occasion not soon to be forgotten. Madame Pele was filling the crater of Kilauea with vast volumes of smoke, which the moon brought into wonderful relief and beauty, and even Mauna Loa seemed to become aware of something new, and lifted her vast dome sheer above the clouds and looked down upon the lively scene."

ON THE TRACK.

Officers Looking for the Mokoli Safe Crackers.

The Police are of the opinion they have a clue to the man who stole the \$410 from the steamer Mokoli on her last trip here. It will be remembered that between the hours of 1 and 3 p. m. on the 2d of July the sum of money was taken from the safe. One of the police officers overheard a conversation yesterday between an old native and two of the employees of the Mokoli to the effect that a certain officer of the vessel who did not go up on the last trip had asked the latter to go out of the place where the safe was. They obeyed, and a little later the man was seen to walk off the steamer with a bundle under his arm.



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